

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MARYLAND  
GREENBELT DIVISION**

In re: GUTHRIE, INC.	§	Case No. 08-17856
	§	
MAGAZINE, T/A HARP	§	
Debtor(s)	§	

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**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. The debtor filed a petition under Chapter 7 of the United States Bankruptcy Code on June 13, 2008. The undersigned trustee was appointed on June 13, 2008.

2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.

3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 77,788.08

Funds were disbursed in the following amounts:

Administrative expenses	<u>6,714.64</u>
Payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Payments to the debtor	<u>0.00</u>
Leaving a balance on hand of <sup>1</sup>	\$ <u>71,073.44</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing claims in this case was 11/18/2008. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$7,139.40. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$7,139.40, for a total compensation of \$7,139.40. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$3,931.00, for total expenses of \$3,931.00.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: NOV 18 2009 By: /s/Janet M. Nesse  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

Case Number: 08-17856

Trustee: (730060) Janet M. Nesse

Case Name: GUTHRIE, INC.

Filed (f) or Converted (c): 06/13/08 (f)

§341(a) Meeting Date: 07/16/08

Period Ending: 09/10/09

Claims Bar Date: 11/18/08

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a) DA=\$554(c)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
1	BANK ACCOUNTS	49,627.54	49,627.54	59,784.56	FA
2	Accounts Receivable	142,909.99	142,909.99	17,946.62	FA
3	Subscription List	Unknown	Unknown	0.00	FA
4	OFFICE EQUIPMENT, FURNISHINGS, AND SUPPLIES Furniture & Fixtures, CD Case, Wall Clips	1,493.00	1,493.00	0.00	FA
5	OFFICE EQUIPMENT, FURNISHINGS, AND SUPPLIES Phone System 50%, Banners, Stereo Receiver	704.50	704.50	0.00	FA
6	MACHINERY, FIXTURES, AND BUSINESS EQUIPMENT Computers, Laptops, Printers, Drives, Memory, Monitors, Palm PDA and I Mac Art Dept	18,936.00	18,936.00	0.00	FA
7	MACHINERY, FIXTURES, AND BUSINESS EQUIPMENT Software	3,728.00	3,728.00	0.00	FA
8	Tax Refund (u)	2.24	2.24	2.24	FA
Int	INTEREST (u)	Unknown	N/A	54.66	Unknown
9	<b>Assets Totals (Excluding unknown values)</b>	<b>\$217,401.27</b>	<b>\$217,401.27</b>	<b>\$77,788.08</b>	<b>\$0.00</b>

**Major Activities Affecting Case Closing:**

Tax returns prepared.

Ready to close.

100% payment anticipated.

Initial Projected Date Of Final Report (TFR): December 31, 2008

Current Projected Date Of Final Report (TFR): December 31, 2009

## Form 2

## Cash Receipts And Disbursements Record

Case Number: 08-17856

Case Name: GUTHRIE, INC.

Taxpayer ID #: 52-2277751

Period Ending: 09/10/09

Trustee: Janet M. Nesse (730060)

Bank Name: JPMORGAN CHASE BANK, N.A.

Account: \*\*\*,\*\*\*\*\*80-65 - Money Market Account

Blanket Bond: \$2,000,000.00 (per case limit)

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
08/18/08	{1}	Guthrie Inc	Close out of bank account	1129-000	59,784.56		59,784.56
08/29/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	2.45		59,787.01
09/02/08	{2}	Curtis Circulation Company LLC	Accounts Receivable	1121-000	821.36		60,608.37
09/02/08	{2}	Curtis Circulation Company	Accounts Receivable - VCH 153586	1121-000	96.18		60,704.55
09/02/08	{2}	Curtis Circulation Company	Accounts Receivable - VCH 156485	1121-000	3,294.35		63,998.90
09/02/08	{2}	Willie's American Guitars, Inc.	Accounts Receivable - INV# 3784	1121-000	667.00		64,665.90
09/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	8.38		64,674.28
10/02/08	{2}	Podium Music, Etc.LTD	Customer Account ID: 330-Podium01	1121-000	252.45		64,926.73
10/02/08	{2}	Kill Rock Stars	Customer Account ID: 100-Killrs01 - Statement Date: July 15, 2008	1121-000	500.00		65,426.73
10/02/08	{2}	Burnside Distribution Corp.	Customer Account ID: 100-Burnside01 - Statement Date: July 15, 2008	1121-000	1,458.00		66,884.73
10/02/08	{2}	MusicYo.com	Monies owed	1121-000	1,377.00		68,261.73
10/02/08	{2}	Willies American Guitars, Inc.	Inv# 3854	1121-000	667.00		68,928.73
10/02/08	{2}	Curtis Circulation Company, LLC	Accounts Receivable	1121-000	285.45		69,214.18
10/02/08	{2}	Curtis Circulation Company, LLC	Accounts Receivable	1121-000	80.90		69,295.08
10/02/08	{8}	US Treasury	Credit to account	1224-000	2.24		69,297.32
10/08/08	{2}	M.R.I. Associated Labels Megaforce	Accounts Receivable	1121-000	930.00		70,227.32
10/15/08	{2}	Concord Music Group	Accounts Receivable	1121-000	1,270.00		71,497.32
10/15/08	{2}	Oarfin Distribution, Inc dba Pockering Enterprises	Accounts Receivable	1121-000	890.00		72,387.32
10/15/08	{2}	Mint Records	Accounts Receivable - W010408-2	1121-000	200.00		72,587.32
10/15/08	{2}	World's Fair Label Group, Inc.	Accounts Receivable - Invoice# 003785	1121-000	1,000.00		73,587.32
10/15/08	{2}	Rounder Records	Accounts Receivable - Invoice# 003834	1121-000	625.00		74,212.32
10/27/08	{2}	New West Records	Accounts Receivable	1121-000	1,377.00		75,589.32
10/27/08	{2}	Elderly Instruments	Accounts Receivable	1121-000	204.93		75,794.25
10/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1200%	1270-000	7.74		75,801.99
11/18/08		Mint Records	Accounts Receivable - W010408-2 - Canadian Check		160.00		75,961.99
	{2}		200.00	1121-000			75,961.99
			Fees Charged by Bank for Collection from Non-US Banking Institution -40.00	2990-000			75,961.99
11/28/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1000%	1270-000	5.95		75,967.94
12/09/08	{2}	Mint Records	Reversed Deposit 100014 1 Accounts Reveivable - W010408-2	1121-000	-200.00		75,767.94
12/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	5.37		75,773.31

Subtotals : \$75,773.31 \$0.00

## Form 2

### Cash Receipts And Disbursements Record

Case Number: 08-17856  
Case Name: GUTHRIE, INC.

Trustee: Janet M. Nesse (730060)  
Bank Name: JPMORGAN CHASE BANK, N.A.  
Account: \*\*\*-\*\*\*\*80-65 - Money Market Account  
Blanket Bond: \$2,000,000.00 (per case limit)  
Separate Bond: N/A

Taxpayer ID #: 52-2277751  
Period Ending: 09/10/09

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
01/14/09	{2}	Wilkes Community College Endowment Corporation	Payment	1121-000	450.00		76,223.31
01/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.10		76,226.41
02/26/09	1001	MRSC Insurance Partners, LLC	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 02/26/2009 FOR CASE #08-17856, Chap. 7 Blanket Bond - Policy# 8215-38-69 - Acct.# Nesse-5-1001	2300-000		58.14	76,168.27
02/27/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	2.90		76,171.17
03/30/09	{2}	Dean Markley	Accounts Receivable	1121-000	1,500.00		77,671.17
03/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.31		77,674.48
04/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.16		77,677.64
05/29/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.06		77,680.70
06/17/09		To Account #*****8066	Transfer to Pay Accountant for Trustee - Fees and Expenses - Per Order Entered 6/17/09	9999-000		6,616.50	71,064.20
06/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	3.26		71,067.46
07/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	2.99		71,070.45
08/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	2.99		71,073.44

<b>ACCOUNT TOTALS</b>	<b>77,748.08</b>	<b>6,674.64</b>	<b>\$71,073.44</b>
Less: Bank Transfers	0.00	6,616.50	
<b>Subtotal</b>	<b>77,748.08</b>	<b>58.14</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$77,748.08</b>	<b>\$58.14</b>	

## Form 2

### Cash Receipts And Disbursements Record

Case Number: 08-17856  
Case Name: GUTHRIE, INC.  
Taxpayer ID #: 52-2277751  
Period Ending: 09/10/09

Trustee: Janet M. Nesse (730060)  
Bank Name: JPMORGAN CHASE BANK, N.A.  
Account: \*\*\*-\*\*\*\*80-66 - Checking Account  
Blanket Bond: \$2,000,000.00 (per case limit)  
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
06/17/09		From Account #*****8065	Transfer to Pay Accountant for Trustee - Fees and Expenses - Per Order Entered 6/17/09	9999-000	6,616.50		6,616.50
06/17/09	101	Larry Strauss Esq. & Associates	Accountant for Trustee Fees - Per Order Entered 6/17/2009	3410-000		6,531.50	85.00
06/17/09	102	Larry Strauss Esq. & Associates	Accountant for Trustee Expenses - Per Order Entered 6/17/2009	3420-000		85.00	0.00

<b>ACCOUNT TOTALS</b>	<b>6,616.50</b>	<b>6,616.50</b>	<b>\$0.00</b>
Less: Bank Transfers	6,616.50	0.00	
<b>Subtotal</b>	<b>0.00</b>	<b>6,616.50</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$0.00</b>	<b>\$6,616.50</b>	

	Net Receipts	Net Disbursements	Account Balances
<b>TOTAL - ALL ACCOUNTS</b>			
MMA # ***-****80-65	77,748.08	58.14	71,073.44
Checking # ***-****80-66	0.00	6,616.50	0.00
	<b>\$77,748.08</b>	<b>\$6,674.64</b>	<b>\$71,073.44</b>

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**Claims Register****Trustee: Janet M. Nesse (730060)****Case:** 08-17856 GUTHRIE, INC.

<b>Claim Number</b>	<b>Date Filed</b>	<b>Claim Type</b>	<b>Claimant Name / &lt;Category&gt;, Priority</b>	<b>Amount Filed</b>	<b>Amount Allowed</b>
	06/13/08	Admin Ch. 7	Janet M. Nesse 1150 18th Street, N.W. Suite 800 Washington, DC 20036 <2100-00 Trustee Compensation>, 200	\$7,139.40	\$7,139.40
<b>Claim Memo:</b>					
	06/13/08	Admin Ch. 7	Stinson Morrison Hecker LLP 1150 18th St., NW Suite. 800 Washington, DC 20036 <3110-00 Attorney for Trustee Fees (Trustee Firm)>, 200	\$5,957.00	\$5,957.00
	06/13/08	Admin Ch. 7	Stinson Morrison Hecker LLP 1150 18th St., NW Suite. 800 Washington, DC 20036 <3120-00 Attorney for Trustee Expenses (Trustee Firm)>, 200	\$42.40	\$42.40
	06/13/08	Admin Ch. 7	Janet M. Nesse 1150 18th Street, N.W. Suite 800 Washington, DC 20036 <2200-00 Trustee Expenses>, 200	\$3,931.00	\$3,931.00
1	08/28/08	Priority	J. Krieger Associate PO Box 216 Clarks Summit, PA 18411 <5300-00 Wages>, 510	\$1,894.71	\$1,894.71
2	08/28/08	Unsecured	Jeff Tamarkin 623 Garden St. Hoboken, NJ 07030 <7100-00 General Unsecured § 726(a)(2)>, 610	\$680.00	\$680.00
3	08/28/08	Unsecured	Salvatore Ribera PO Box 522 Wakefield, RI 02880-0522 <7100-00 General Unsecured § 726(a)(2)>, 610	\$10.00	\$10.00
4	09/02/08	Unsecured	Rodger Cambria 420 South Catalina Avenue Apt. #314 Redondo Beach, CA 90277 <7100-00 General Unsecured § 726(a)(2)>, 610	\$1,500.00	\$1,500.00

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**Claims Register****Trustee: Janet M. Nesse (730060)****Case:** 08-17856 GUTHRIE, INC.

<b>Claim Number</b>	<b>Date Filed</b>	<b>Claim Type</b>	<b>Claimant Name / &lt;Category&gt;, Priority</b>	<b>Amount Filed</b>	<b>Amount Allowed</b>
5	09/02/08	Unsecured	Jeffrey Kowalski 5825 Lakeshore Drive Newaygo, MI 49337-9025  <7100-00 General Unsecured § 726(a)(2)>, 610	\$11.65	\$11.65
6	09/02/08	Unsecured	Jeremie Ryckewaert 8812 Central Avenue NE Blaine, MN 55434-3319  <7100-00 General Unsecured § 726(a)(2)>, 610	\$19.99	\$19.99
7	09/02/08	Unsecured	Harrington Studio 2923 Berry Hill Drive Nashville, TN 37204  <7100-00 General Unsecured § 726(a)(2)>, 610	\$500.00	\$500.00
8	09/02/08	Unsecured	Alex Rutt 1189 Elm Avenue Lancaster, PA 17603-4844  <7100-00 General Unsecured § 726(a)(2)>, 610	\$20.00	\$20.00
9	09/05/08	Unsecured	Amanda Friedman, Inc. 7095 Hollywood Blvd. Apt.#348 Hollywood, CA 90028  <7100-00 General Unsecured § 726(a)(2)>, 610	\$175.00	\$175.00
10	09/08/08	Unsecured	Amy Nappi PO Box 655 Lake Placid, NY 12946-0655  <7100-00 General Unsecured § 726(a)(2)>, 610	\$19.95	\$19.95
11	09/08/08	Unsecured	Mike Murphy 106 West 81st Apt.#6 New York, NY 10024-5902  <7100-00 General Unsecured § 726(a)(2)>, 610	\$10.00	\$10.00
12	09/08/08	Unsecured	Roxie Wade 3803 Jewell St. Apt.#4 San Diego, CA 92109-6409  <7100-00 General Unsecured § 726(a)(2)>, 610	\$32.95	\$32.95



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**Claims Register****Trustee: Janet M. Nesse (730060)****Case:** 08-17856 GUTHRIE, INC.

<b>Claim Number</b>	<b>Date Filed</b>	<b>Claim Type</b>	<b>Claimant Name / &lt;Category&gt;, Priority</b>	<b>Amount Filed</b>	<b>Amount Allowed</b>
13	09/08/08	Unsecured	Bruce Schurman 2319 Windham Court North Gower ON K0A 2T0  <7100-00 General Unsecured § 726(a)(2)>, 610	\$27.95	\$27.95
14	09/09/08	Unsecured	Keith Welle 3400 25th Avenue West Apt.#301 Seattle, WA 97199-2247  <7100-00 General Unsecured § 726(a)(2)>, 610	\$34.95	\$34.95
15	09/09/08	Unsecured	Mark Greenhouse 1301 Delaware Avenue SW Apt.#351N Washington, DC 20014-3955  <7100-00 General Unsecured § 726(a)(2)>, 610	\$25.00	\$25.00
16	09/10/08	Unsecured	Bill Spicer 626 South Belmont Arlington Hts., IL 60005-2630  <7100-00 General Unsecured § 726(a)(2)>, 610	\$36.00	\$36.00
17	09/11/08	Unsecured	Jim Speros 4210 East Marion Way Phoenix, AZ 85018-1148  <7100-00 General Unsecured § 726(a)(2)>, 610	\$34.95	\$34.95
18	09/11/08	Unsecured	Allen Pasternak 2141 Colquitt Houston, TX 77098-3310  <7100-00 General Unsecured § 726(a)(2)>, 610	\$0.00	\$15.29
19	09/11/08	Unsecured	Steve Rosen 2906 Utopia Place Cincinnati, OH 45208  <7100-00 General Unsecured § 726(a)(2)>, 610	\$390.00	\$390.00
20	09/12/08	Priority	Lisa Littlefield 5 Garden Park Circle NW Albuquerque, NM 87107-2620  <5600-00 Deposits>, 580	\$50.00	\$50.00
21	09/15/08	Unsecured	Brett Rash 1133 South County Road Apt.# 300 East Kokomo, IN 46902  <7100-00 General Unsecured § 726(a)(2)>, 610	\$0.00	\$17.46

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**Claims Register****Trustee: Janet M. Nesse (730060)****Case: 08-17856 GUTHRIE, INC.**

<b>Claim Number</b>	<b>Date Filed</b>	<b>Claim Type</b>	<b>Claimant Name / &lt;Category&gt;, Priority</b>	<b>Amount Filed</b>	<b>Amount Allowed</b>
22	09/15/08	Unsecured	Laurence Bedford 1205 Soquel Avenue Santa Cruz, CA 95062  <7100-00 General Unsecured § 726(a)(2)>, 610	\$25.00	\$25.00
23	09/16/08	Priority	Eyemotor Productions PO Box 502 New York, NY 10012  <5300-00 Wages>, 510	\$2,300.00	\$2,300.00
24	09/19/08	Priority	Office of County Atty for montgomery County, MD 101 Monroe Street 3rd Floor Rockville, MD 20850  <5800-00 Claims of Governmental Units>, 570	\$161.13	\$161.13
25	09/19/08	Unsecured	David Greenberger 11 Mowry Avenue Greenwich, NY 12834  <7100-00 General Unsecured § 726(a)(2)>, 610	\$240.00	\$240.00
26	09/19/08	Unsecured	Ken Ray 420 Silver Lake St. Oconomowoc, WI 53066-3762  <7100-00 General Unsecured § 726(a)(2)>, 610	\$25.00	\$25.00
27	06/13/08	Unsecured	Michael Schneeberger 4782 Woodside Avenue Hamburg, NY 14075-4054  <7100-00 General Unsecured § 726(a)(2)>, 610	\$34.95	\$34.95
28	10/03/08	Priority	Daniel Monick Photography 2829 West Silver Lake Drive Los Angeles, CA 90039-2628  <5300-00 Wages>, 510	\$1,300.00	\$1,300.00
29	10/06/08	Priority	Randy Harward 1880 Homestead Farms Lane Apt.#2 West Valley City, UT 84119-6169  <5300-00 Wages>, 510	\$4,630.00	\$4,630.00
30	10/06/08	Priority	Andy Tennille 1505 Gough St. Apt.#9 San Francisco, CA 94109  <5300-00 Wages>, 510	\$3,610.75	\$3,610.75

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**Claims Register****Trustee: Janet M. Nesse (730060)****Case: 08-17856 GUTHRIE, INC.**

<b>Claim Number</b>	<b>Date Filed</b>	<b>Claim Type</b>	<b>Claimant Name / &lt;Category&gt;, Priority</b>	<b>Amount Filed</b>	<b>Amount Allowed</b>
31	10/09/08	Unsecured	Jim Millenaar 1444 Morro St. San Luis Obispo, CA 93401-4030  <7100-00 General Unsecured § 726(a)(2)>, 610	\$34.95	\$34.95
32	10/17/08	Unsecured	Ruth Minnikin 13468 Peggy's Cove Road Upper Tantallon, NS B3Z 2J2  <7100-00 General Unsecured § 726(a)(2)>, 610	\$16.95	\$16.95
33	10/22/08	Priority	Mark Guarino 1238 West Columbia Avenue Chicago, IL 60626  <5300-00 Wages>, 510	\$300.00	\$300.00
34	11/03/08	Unsecured	Markku Peltonen Sipoonkatu 6B 35 Helsinki 00520  <7100-00 General Unsecured § 726(a)(2)>, 610	\$33.30	\$33.30
35	11/07/08	Priority	Jaan Uhelszki 51 Northampton Avenue Berkeley, CA 94707  <5300-00 Wages>, 510	\$7,400.00	\$7,400.00
36	11/12/08	Priority	Jeaneen Lund 5055 Franklin Avenue Los Angeles, CA 90027  <5300-00 Wages>, 510	\$3,460.00	\$3,460.00
37	06/13/08	Unsecured	Stuart Nunto 352 River Road Hudson, MA 01749-2635  <7100-00 General Unsecured § 726(a)(2)>, 610	\$240.00	\$240.00
38	11/14/08	Unsecured	Timothy Parker 4906 SE 28th Avenue Apt.#481 Portland, OR 97202-4421  <7100-00 General Unsecured § 726(a)(2)>, 610	\$19.95	\$19.95
39	11/17/08	Unsecured	Scott Denton 417 East 17th St. Tucson, AZ 85702-2815  <7100-00 General Unsecured § 726(a)(2)>, 610	\$32.95	\$32.95

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**Claims Register****Trustee: Janet M. Nesse (730060)****Case: 08-17856 GUTHRIE, INC.**

<b>Claim Number</b>	<b>Date Filed</b>	<b>Claim Type</b>	<b>Claimant Name / &lt;Category&gt;, Priority</b>	<b>Amount Filed</b>	<b>Amount Allowed</b>
40	11/17/08	Unsecured	Gillian Gaar 604 11th Avenue East Apt. # 104 Seattle, WA 98102-5086 <7100-00 General Unsecured § 726(a)(2)>, 610	\$432.00	\$432.00
41	11/18/08	Priority	Mario I. Ona 12403 Wheeling Avenue Upper Marlboro, MD 20772 <5300-00 Wages>, 510	\$3,000.00	\$3,000.00
42	11/18/08	Unsecured	Ted Burton 112 Selgrove Cres Oakville, ON L6L 1L3 <7100-00 General Unsecured § 726(a)(2)>, 610	\$54.95	\$54.95
43	06/13/08	Unsecured	JazzTimes, Inc. PO Box 8457 Silver Spring, MD 20907 <7200-00 Tardy General Unsecured § 726(a)(3)>, 620	\$55,314.10	\$55,314.10
<b>Case Total:</b>				<b>\$105,208.88</b>	<b>\$105,241.63</b>

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 08-17856  
Case Name: GUTHRIE, INC.  
Trustee Name: Janet M. Nesse

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Claims of secured creditors will be paid as follows:

<i>Claimant</i>	<i>Proposed Payment</i>
N/A	

Applications for chapter 7 fees and administrative expenses have been filed as follows:

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
<i>Trustee</i> Janet M. Nesse	\$ 7,139.40	\$ 3,931.00
<i>Attorney for trustee</i> Stinson Morrison Hecker LLP	\$ 5,957.00	\$ 42.40
<i>Appraiser</i>	\$	\$
<i>Auctioneer</i>	\$	\$
<i>Accountant</i>	\$	\$
<i>Special Attorney for trustee</i>	\$	\$
<i>Charges,</i> U.S. Bankruptcy Court	\$	\$
<i>Fees,</i> United States Trustee	\$	\$
<i>Other</i>	\$	\$

Applications for prior chapter fees and administrative expenses have been filed as follows:

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
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Attorney for debtor	_____	\$ _____	\$ _____
Attorney for	_____	\$ _____	\$ _____
Accountant for	_____	\$ _____	\$ _____
Appraiser for	_____	\$ _____	\$ _____
Other	_____	\$ _____	\$ _____

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$28,106.59 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>1</u>	<u>J. Krieger Associate</u>	<u>\$ 1,894.71</u>	<u>\$ 1,894.71</u>
<u>20</u>	<u>Lisa Littlefield</u>	<u>\$ 50.00</u>	<u>\$ 50.00</u>
<u>23</u>	<u>Eyemotor Productions</u>	<u>\$ 2,300.00</u>	<u>\$ 2,300.00</u>
<u>24</u>	<u>Office of County Atty for montgomery County, MD</u>	<u>\$ 161.13</u>	<u>\$ 161.13</u>
<u>28</u>	<u>Daniel Monick Photography</u>	<u>\$ 1,300.00</u>	<u>\$ 1,300.00</u>
<u>29</u>	<u>Randy Harward</u>	<u>\$ 4,630.00</u>	<u>\$ 4,630.00</u>
<u>30</u>	<u>Andy Tennille</u>	<u>\$ 3,610.75</u>	<u>\$ 3,610.75</u>
<u>33</u>	<u>Mark Guarino</u>	<u>\$ 300.00</u>	<u>\$ 300.00</u>
<u>35</u>	<u>Jaen Uhelszki</u>	<u>\$ 7,400.00</u>	<u>\$ 7,400.00</u>
<u>36</u>	<u>Jeaneen Lund</u>	<u>\$ 3,460.00</u>	<u>\$ 3,460.00</u>
<u>41</u>	<u>Mario I. Ona</u>	<u>\$ 3,000.00</u>	<u>\$ 3,000.00</u>

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 4,751.14 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 100.0 percent.

Timely allowed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
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2	Jeff Tamarkin	\$ 680.00	\$ 680.00
3	Salvatore Ribera	\$ 10.00	\$ 10.00
4	Rodger Cambria	\$ 1,500.00	\$ 1,500.00
5	Jeffrey Kowalski	\$ 11.65	\$ 11.65
6	Jeremie Ryckewaert	\$ 19.99	\$ 19.99
7	Harrington Studio	\$ 500.00	\$ 500.00
8	Alex Rutt	\$ 20.00	\$ 20.00
9	Amanda Friedman, Inc.	\$ 175.00	\$ 175.00
10	Amy Nappi	\$ 19.95	\$ 19.95
11	Mike Murphy	\$ 10.00	\$ 10.00
12	Roxie Wade	\$ 32.95	\$ 32.95
13	Bruce Schurman	\$ 27.95	\$ 27.95
14	Keith Welle	\$ 34.95	\$ 34.95
15	Mark Greenhouse	\$ 25.00	\$ 25.00
16	Bill Spicer	\$ 36.00	\$ 36.00
17	Jim Speros	\$ 34.95	\$ 34.95
18	Allen Pasternak	\$ 15.29	\$ 15.29
19	Steve Rosen	\$ 390.00	\$ 390.00
21	Brett Rash	\$ 17.46	\$ 17.46
22	Laurence Bedford	\$ 25.00	\$ 25.00
25	David Greenberger	\$ 240.00	\$ 240.00
26	Ken Ray	\$ 25.00	\$ 25.00
27	Michael Schneeberger	\$ 34.95	\$ 34.95
31	Jim Millenaar	\$ 34.95	\$ 34.95
32	Ruth Minnikin	\$ 16.95	\$ 16.95
34	Markku Peltonen	\$ 33.30	\$ 33.30
37	Stuart Nunto	\$ 240.00	\$ 240.00
38	Timothy Parker	\$ 19.95	\$ 19.95
39	Scott Denton	\$ 32.95	\$ 32.95
40	Gillian Gaar	\$ 432.00	\$ 432.00
42	Ted Burton	\$ 54.95	\$ 54.95

Tardily filed claims of general (unsecured) creditors totaling \$ 55,314.10 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 38.2 percent.

Tardily filed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>43</u>	<u>JazzTimes, Inc.</u>	\$ <u>55,314.10</u>	\$ <u>21,145.91</u>

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
	N/A		

The amount of surplus returned to the debtor after payment of all claims and interest is \$0.00.